

Exhibit A Part 1

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

John D. West, on Behalf of Himself
and All Other Persons Similarly Situated,

Plaintiffs,

v.

AK Steel Corporation (Formerly ARMCO Inc.)
Retirement Accumulation Pension Plan, a part of
the AK Steel Corporation (Formerly ARMCO
Inc.) Noncontributory Pension Plan, and

AK Steel Corporation Benefit Plans
Administrative Committee,

Defendants

Case No.: C-1-02-0001

Judge: Hon. Sandra S. Beckwith

Magistrate Judge: Timothy S. Black

SUPPLEMENTAL DECLARATION OF LAWRENCE SHER

I, Lawrence Sher, hereby declare as follows:

1. In my declaration dated November 29, 2004, and filed with the court on December 1, 2004 (Doc No. 80), I provided my calculation of the amount of additional benefits to be paid to each class member consistent with the Court's April 8, 2004 Order. Contained in Exhibits 3 and 4 to Attachment A of that declaration were my calculations for class members who received lump sum distributions on or before August 1, 2004.

2. It is my understanding that since the submission of that declaration several developments have taken place. First, additional individuals have received lump sum distributions and thereby become class members. Second, the Court established April 1, 2005, as the cut-off date for class membership (i.e., a plan participant must have received a lump sum payment by that date to be a class member). Third, class notice has been completed and some

class members have filed requests to be excluded from the class. And fourth, it was determined that two individuals initially identified as class members actually received annuity payments, not lump sums, and therefore are not class members. Accordingly, I am submitting this declaration for the purpose of updating Exhibits 3 and 4 of my initial declaration to reflect these changes in class membership.

3. I am informed by counsel for Defendants that the 18 class members listed below filed a timely request with the court electing to opt out of the class.

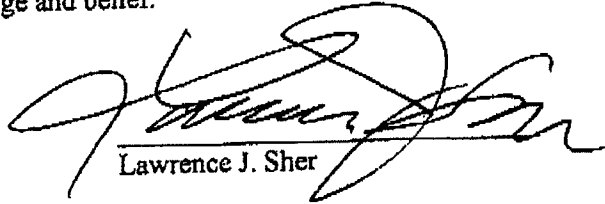
Ronald L Birch	Alfred T Gross	Richard G Shaw
Timothy A Brandt	Kenneth G Hoffman	Ross E Shaw
Ronald A Carns	Michael A Kurtz	David L Summers
Gordon B Cooper	Debbie McDonald	William J Welsh
John R Diers	Arthur A Mellon	
Earl W Dunfee	James O Murray	
James J Gear	Doyle E Mutti	

I have therefore not included these individuals in my revised calculations. I am further informed that two individuals, Walter O. Birtciel and Linda S. Rein, did not receive lump sum distributions, and are therefore not class members. Thus, I have excluded these individuals from my revised calculations.

4. After these exclusions, and with the addition of individuals who received lump sum distributions after August 1, 2004, but on or before April 1, 2005, I understand that the total class membership consists of 1,313 individuals for whom damages calculations are provided in updated Exhibits 3 and 4, attached hereto. Other than the changes discussed above concerning class membership, the opinions and methodology contained in my earlier declaration remain unchanged.

Pursuant to 28 U.S.C. § 1746, I swear under penalty of perjury that the foregoing statements are true and correct to the best of my knowledge and belief.

Date: 7/7/05


Lawrence J. Sher